

House File 94

H-1033

1 Amend House File 94 as follows:
2 1. Page 3, before line 28 by inserting:
3 <2A. In addition to the information to be provided
4 pursuant to subsection 2, there shall be provided on
5 the searchable internet site all of the following:
6 a. A listing and description of special tax credits
7 claimed for the individual income tax, corporate income
8 tax, franchise tax, and insurance premiums tax. A
9 special tax credit is a tax credit for which fewer than
10 twenty percent of the tax filers in the applicable tax
11 category claim the tax credit. For each category of
12 tax the internet site shall list each of the special
13 tax credits applicable to it, the total amount of
14 that tax credit claimed, and the number of taxpayers
15 claiming the tax credit.
16 b. The estimated cost to the state of each of
17 the twenty sales tax exemptions that account for the
18 largest dollar amount share of sales tax exemptions
19 under section 423.3. The cost of each exemption shall
20 be listed by county and, in addition, stated as a per
21 capita amount for each county. This paragraph does not
22 apply to the tax exemptions pursuant to section 423.3,
23 subsections 2, 31, 39, 58, 73, and 85.
24 c. The information to be provided pursuant to
25 subsection 2 shall also be provided for entities or
26 recipients of the special tax credits or exemptions
27 described in this subsection.
28 2B. In providing information pursuant to this
29 section on tax exemptions or tax credits, the
30 confidentiality provisions of Iowa law and federal law
31 shall apply and be adhered to.>

ISENHART of Dubuque